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FEB 13 2007

**PATENT
SD7332S100398**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Roesler et al

Group No.: 3729

Serial No.: 10/ 817,007

Examiner: Tubang, A.

Filed: April 1, 2004

Paper No.: 20070213

For: Method for Forming Permanent Magnets with Different Polarities for Use in
Microelectromechanical Devices

AMENDMENT AND RESPONSE TO OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Applicants have carefully reviewed the Office Action of February 6, 2007 and submit the following in complete response thereto. Reconsideration of the claims and amendments presented herein is respectfully requested in order to place the Application in condition for allowance.